

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

PDV HOLDING, INC.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	Civil Action No. 4:20-cv-03621
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	
	)	
	)	

**STATUS REPORT**

Plaintiff PDV Holding, Inc. submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed.
2. The Court’s January 19, 2021, order granting the stay instructed the parties to “report back to this Court within fourteen days of a further substantive decision in [*SOPC Holdings West LLC, the Tax Matters Partner of Equilon Enterprises LLC v. United States*, Civil Action No. 4:18-cv-00374, U.S. District Court Southern District of Texas, Houston Division], or [*Exxon Mobil Corp. v. United States*, No. 3:16-CV-2921 (N.D. Tex. 2016)], to advise that Court how the parties would recommend proceeding.” ECF No. 21. As the parties have previously reported, *Exxon Mobil Corp.*, involves the same issue of statutory interpretation at the core of this case.
3. On August 17, 2022, plaintiff filed a status report on behalf of the parties advising the Court that the Fifth Circuit had entered Judgment in *Exxon Mobil Corp.* on August 3, 2022. The parties recommended that they file a further status report no later than fourteen days after a final decision is entered in *Exxon Mobil Corp.* and advise the Court as to how the parties recommend proceeding.

4. After the August 17, 2022, status report was filed, the taxpayer in *Exxon Mobil Corp.* moved for rehearing, which was denied on September 30, 2022. The period for filing a petition for writ of certiorari expired on December 29, 2022, and no petition for writ of certiorari having been filed, the judgment is now final.

5. In view of the final judgment in *Exxon Mobil Corp.*, plaintiff is simultaneously filing an unopposed motion to dismiss this case.

6. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the foregoing.

Dated: January 13, 2023

Respectfully submitted,

JONES DAY

/s/ James A. Reeder, Jr.

James A. Reeder, Jr.

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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on January 13, 2023.

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/s/ James A. Reeder, Jr.

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